



STATE BOARD OF EQUALIZATION

April 13, 1964

“H”

Gentlemen:

It appears from your letter of April 9 that you have purchased four off-highway trucks for use entirely in Oregon. The seller is “T” of Illinois. The trucks will be shipped to you from Illinois, and you will take delivery at Hilt, California. From this point you will transport the trucks to the jobsite near Ashland, Oregon.

We understand from the telephone conversation between us on April 9 that you did not place the order for the trucks through any California office or branch of “T”, and that no California office or branch of that firm participated in the sale. This, if true, prevents the sales tax from applying which would ordinarily apply if property were delivered to the buyer in California in a transaction participated in by a California branch or office of the seller.

The use tax does not apply under the stated facts inasmuch as the use for which the trucks were acquired will take place entirely outside this state, and the keeping, retention, and transportation of the trucks in this state is under the described circumstances excluded from the definition of storage and use by Section 6009.1 of the Sales and Use Tax Law.

Very truly yours,

E. H. Stetson
Tax Counsel

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